

## **SPECIAL REVENUE FUNDS**

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Special Revenue Funds."

The following funds are used to account for welfare assistance and administration and other welfare related entitlement programs:

- County Welfare Administration
- State and Federal Welfare Assistance
- Medicaid Assistance
- Federal Food Stamp Program
- Medicaid Indigent Care Trust

The following funds are used to account for transportation and motor vehicle related programs:

- Motor Vehicle Highway Fund
- Bureau of Motor Vehicles Commission
- State Highway Department
- Primary Road and Street

The following funds are used to account for health and environmental programs:

- Health and Environmental Programs
- Patients Compensation Fund
- Tobacco Settlement Fund
- State Revolving Fund

The following fund is used to account for pension related benefits:

- Pension Relief Fund

The following funds are used to receive and distribute certain revenues to the proper sources:

- State Gaming Fund
- Bureau of Motor Vehicles Holding Account
- Property Tax Replacement Fund